**THE HON'BLE SRI JUSTICE BILAL NAZKI**

**AND**

**THE HON'BLE SRI JUSTICE NOOTY RAMAMOHANA RAO**

**WRIT PETITION Nos.4172 of 2003, 12957 of 2004, 9064 of 2005 and 15969, 17529, 17595, 18631 and 26764 of 2006**

**Date: 06-03-2007**

**Between:**

ICICI Bank, rep.by its Chief Manager,
Hyderabad, and others.

... Petitioners

And

The Municipal Corporation of Hyderabad ad others.

... Respondents

**THE HON'BLE SRI JUSTICE BILAL NAZKI**

**AND**

**THE HON'BLE SRI JUSTICE NOOTY RAMAMOHANA RAO**

**WRIT. PETITION Nos.4172 of 2003, 12957 of 2004, 9064 of 2005 and 15969, 17529, 17595, 18631 and 26764 of 2006**

**COMMON ORDER (Per the Hon'ble Sri Bilal Nazki, J):**

All these writ petitions raise similar questions of fact and law, therefore, they are being disposed of by this common order.

The petitioners were aggrieved mainly of the demand notices raised against them in terms of Section 421 of the Hyderabad Municipal Corporation Act, 1955 (for short "the HMC Act") and in some writ petitions demands have been raised under Section 114 of the Andhra Pradesh Municipalities Act, 1965 (for short "the Municipalities Act"). The petitioners were aggrieved of the demands raised on account of tax on advertisements. One of the contentions raised by the petitioners is that in terms of Section 421 of the HMC Act or in terms of Section 114 of the Municipalities Act, the advertisements which have been put by the petitioners are not taxable and are exempt from tax. Another contention raised by the petitioners is that the demand notices have been issued by private agencies being respondent No.2 in writ petition Nos.12957 of 2004 and 9064 of 2005, respondent No.3 in writ petition Nos.15969, 17529 and 17595 of 2006 and respondent No.4 in writ petition No.18631 of 2006. The HMC Act and the Municipalities Act envisage levy of tax, raising of demand and collection of tax and

for all these steps, specific provisions are there in the relevant Acts. The Municipal Corporation or the Municipalities cannot raise demands or collect taxes in any method other than the method prescribed under the statute.

We understand these questions were considered by a learned Single Judge of this Court in ***National Insurance Company Limited, Hyderabad v. Additional Commissioner (Finance), Municipal Corporation of Hyderabad***[1]**.** The learned Single Judge found that there were questions of fact and many controversial facts had to be considered before coming to a conclusion as to whether exemptions created under Section 421 of the HMC Act would be available to a particular petitioner or not. Therefore, the learned Single Judge gave an opportunity to the writ petitioners in ***National Insurance Company's*** case (Supra) to make representations to the respondents, in those cases, and asked the respondents to consider such representations. The questions of law which were raised before the learned Single Judge in ***National Insurance Company's*** case (Supra) were not answered.

Since directions have been given by the learned Single Judge in many of the cases and the Municipality is seized of the matter of considering the representations, we also deem it not appropriate at this stage to go into the questions of law raised. Therefore, the questions of law raised are not answered. All the writ petitions are disposed of giving liberty to the petitioners to make representations to the respondents within a period of two weeks. The respondents may consider the representations of the petitioners and pass speaking orders on all the contentions raised by the petitioners. No order as to costs.

(Bilal Nazki, J)

06th March, 2007

(Nooty Ramamohana Rao,J)

vrn

[1] 2007(1) ALD 312